

Message Text

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70

ORIGIN COME-00

INFO OCT-01 NEA-09 ISO-00 EB-07 TRSE-00 CAB-05 CIAE-00

DODE-00 DOTE-00 INR-07 NSAE-00 FAA-00 L-02 NSC-05

SS-15 TAR-01 /052 R

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P 182154Z APR 75

FM SECSTATE WASHDC

TO AMEMBASSY TEHRAN PRIORITY

UNCLAS STATE 089693

E.O.: 11652 N/A

TAGS: ETRD, IR

SUBJECT: RECIPROCAL EXEMPTION FROM CUSTOMS DUTIES ON
AIRCRAFT SUPPLIES

REF: STATE 75791

1. SECTION 4221 OF THE INTERNAL REVENUE CODE CONTAINS A
PROVISION, SIMILAR IN ALL MATERIAL RESPECTS TO SECTION
309 OF THE TARIFF ACT, WHICH EXEMPTS FOREIGN AIRCRAFT FROM
PAYMENT OF INTERNAL REVENUE TAXES ON AIRCRAFT SUPPLIES,
EXCEPT GROUND EQUIPMENT, PROCURED IN THE UNITED STATES
DOMESTIC MARKET FOR USE IN THEIR OPERATIONS TO AND FROM
THE UNITED STATES. HOWEVER, THIS EXEMPTION IS CONTINGENT ON
A FINDING BY THE SECRETARY OF COMMERCE THAT THE FOREIGN
COUNTRY IN QUESTION GRANTS "SUBSTANTIALLY RECIPROCAL PRI-
VILEGES" TO AIRCRAFT OF UNITED STATES REGISTRY.

2. IN ORDER TO AFFORD A BASIS FOR APPROPRIATE FINDINGS

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WITH RESPECT TO IRAN, THE EMBASSY IS REQUESTED TO AS-

CERTAIN THE INTERNAL TAX TREATMENT ACCORDED BY THE GOVERNMENT OF IRAN TO AIRCRAFT SUPPLIES IMPORTED OR PRODUCED IN THE LOCAL MARKET BY UNITED STATES AIRLINES SERVING IRAN.

3, IF READILY AVAILABLE, IT WOULD BE DESIRABLE TO HAVE CITATION TO THE STATUTES, REGULATIONS OR ADMINISTRATIVE

RULINGS WHICH CONSTITUTE THE LEGAL BASIS FOR THE GRANT OF EXEMPTIONS FROM TAXES IN THAT COUNTRY.

4. THE EMBASSY IS REQUESTED TO EXPEDITE ITS REPLY. KISSINGER

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Message Attributes

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Disposition Authority: n/a
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Disposition Event:
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Drafter: IERP/OIFI/T
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